

**Minutes of the Board of Assessors
Meeting of March 5, 2020**

A meeting of the Board of Assessors was held on Thursday, March 5, 2020 in the Auditorium of City Hall. The meeting was called to order at 9:00 AM by Chair Daniel Hansberry

Members Present:

Daniel Hansberry

Robert Earley

Paul Bergeron

Assessing Staff Present:

Greg Turgiss

Douglas Dame

Michael Mandile

Louise Brown

Lynn Cameron

Other City of Nashua Staff Present:

Administrative Services Director Kimberly Kleiner, Deputy Corporation Counsel Celia Leonard

Mr. Hansberry

Good Morning, welcome to the March 5th, 2020 Board of Assessors meeting. I am Chairman Daniel Hansberry and joining me at the table today to my extreme right is Board of Assessor member Paul Bergeron, to my immediate right is Board of Assessor member Robert Earley, to my immediate left, is Deputy Corporation Council for the City of Nashua Celia Leonard and to Attorney Leonard's left is Kimberly Kleiner who is the Director of Administrative Services and part of her responsibility is oversight of the Assessing Department. This meeting is recorded by a written transcript and audio tape. Please direct all testimony into a microphone and only one person to speak at a time. If you do not already have a copy of today's agenda, please feel free to get a copy located at the entrance to this room.

Today we will be hearing various requests as listed on the agenda. Please note the discussions may be taken under advisement and involved parties will be notified at a later date. Per the City of Nashua bylaws, a minimum of two or more affirmative votes are required to approve any application. In addition, this board will hear any and all scheduled cases as long as quorums of two voting board members are present at this meeting. Any citizen has the right to contest a decision that this board makes. To appeal a municipality's decision on an abatement application a taxpayer may appeal to

either the Board of Tax and Land Appeals or to the Superior Court, but not to both. Please contact the Assessing Department for more information.

Please direct all testimony to this board and not to anyone in the audience. If you have questions they are to be directed to the board and we will do our best to get them answered. When directing testimony to this board, please announce your name and address clearly for the record. Please silence or turn off your cell phones. If you need to have a conversation please feel free to step out into the hallway. Ms. Cameron, are there any changes to today's agenda?

Ms. Cameron

There are none.

Mr. Hansberry

Thank you. Does anyone have any questions before we begin?

Mr. Bergeron

No.

Mr. Earley

No.

Mr. Hansberry

Is there a motion to approve the minutes of the public Board of Assessors meeting from February 6, 2020 regarding a statement correction?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

All those in favor signify by saying aye.

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye.

Mr. Hansberry

Opposed, nay?

Ayes have it, motion carries.

Mr. Hansberry

Is there a motion to approve the minutes of the non-public and public Board of Assessors meetings from February 20, 2020, accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Are there any errors or corrections? Seeing none, all those in favor of accepting the minutes as presented signify by saying aye.

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye.

Mr. Hansberry

Opposed, nay?

Ayes have it, motion carries.

Is there a motion to approve the Board of Assessors Decision Report from the February 20th, 2020 meeting as presented?

Mr. Earley

I'll make that motion.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Any discussion?

All those in favor signify by saying aye.

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye.

Mr. Hansberry

Opposed, nay?

Ayes have it, motion carries.

New business at this time we're going to recognize Ms. Kleiner regarding the Division update.

Ms. Kleiner

Good morning. This past Monday, March 2nd, this board, Vision Government Solutions, our contractor for the 2020-22 revaluation, and the New Hampshire Department of Revenue had a very successful public Revaluation start-up meeting. The video of this meeting can be accessed on our website and via YouTube. We have provided local newspapers a press release and posted a news alert on our website, the official city Facebook page and our government access TV channels. Vision Data collectors began visiting homes on Tuesday, March 3rd in Ward 1. All Vision employees and vehicle information has been supplied to the Nashua Police Department. Any resident who has questions regarding the process can visit the website, email or call our office.

The deadline for the 2019 abatements was March 1st, due to the deadline falling on a Sunday; applications were accepted in our office until Monday, March 2nd. We will

continue to process applications received by mail, postmarked by March 2nd. Preliminary numbers are as follow: commercial – 108; residential – 40; fire proration – 5; for a total of 153.

We have interviewed and an offer has been accepted to fill the vacancy of the Assessing Administration Specialist, vacated by Ms. Cameron. The individual is an internal candidate and tentatively will join our department on March 23rd.

We would like to propose to the board, a presentation by our staff on the new AP5 CAMA system and the improvements from AssessPro classic. This presentation would be 10-15 minutes in length and we would suggest the 2nd meeting in April.

Progress has been made on the mapping of the MS-1, which is our report that's due to the Department of Revenue. We thank our IT department and Patriot Properties for their continued commitment and dedication. This has proved to be very challenging. We will be dual entering in both CAMA systems until after file capture for the July tax bills.

Lastly, we have received a few requests from residents inquiring on assessment changes. We always encourage residents to review their property record cards. The 2019 card is available through WebPro which can be accessed from the city website, the Assessing Department page. Your current card, as on the CAMA system now, can be requested in person or by submitting a request by email off of our website. If you receive your tax bill and your assessment has changed, and you are unaware of what that change may be, our staff is always willing to assist you and answer any questions. Notices are sent to residents whose assessments increase or decrease \$20,000 or more with a specific change.

Thank you.

Mr. Hansberry

Thank you. Are there any questions for Ms. Kleiner?

Mr. Bergeron

There are none.

Mr. Earley

No.

Mr. Hansberry

Ms. Kleiner, the number of abatement applications for the second year following a reassessment is this representative of what has happened historically, do you know? You may not know that off the top of your head I suppose.

Ms. Kleiner

Looking back at data, this is what we would expect to see in a normal year. So, we're happy to see these numbers. We want to say these are preliminary. There are a few that are straggling in so these numbers may change; probably plus or minus 5, 10 you know; not significantly. We do accept applications past the deadline and we have a process for reviewing those. But the deadline was officially March 2nd because of the Sunday date.

Mr. Hansberry

Thank you.

Mr. Bergeron

Mr. Chairman, could I just follow up with a question too?

Mr. Hansberry

Sure.

Mr. Bergeron

I noticed about 2/3 of the abatement requests are from commercial properties, is that common as well?

Ms. Kleiner

It is more common to see more commercial properties than residential, looking at our numbers from past years.

Mr. Bergeron

Thank you.

Mr. Hansberry

At this time the Chair recognizes Louise Brown.

Ms. Brown

Good morning.

Mr. Hansberry

Good morning.

Ms. Brown

Louise Brown, with the Assessing Department. I have just a couple of items for you today. The first is a current use/land use change tax warrant that was signed back in 2004; the original was signed in 2004. It was issued, it was signed by the tax collector but the property owner did not record it at the registry of deeds and they're closing on this property and without this it doesn't clear their title for them. This is just a duplicate so they can record it at the registry of deeds cause it has to be an original that's recorded there.

Mr. Hansberry

So the .28 of an acre is being used for what then?

Ms. Brown

There's a house there, apparently.

It was released back in 2004 when the house was put on the site but this document was never recorded by the taxpayer.

Mr. Hansberry

Alright. And then you have solar exemptions also.

Ms. Brown

I do, so that is the 2nd item for you. Solar exemptions with a recommendation of approval.

Mr. Hansberry

Is there a motion to approve the solar exemptions per the attached list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion?

All those in favor signify by saying aye.

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye.

Mr. Hansberry

Opposed, nay?

Ayes have it, motion carries.

Ms. Brown?

Ms. Brown

The final item that I have here is a warrant for timber that was cut in the City.

Mr. Hansberry

Are there any questions on that?

Mr. Earley

No.

Mr. Hansberry

This is far more common in the rural regions of the state than for City of Nashua, correct?

Ms. Brown

Timber cut yeah. We don't get these too often compared to the northern country for sure.

Mr. Hansberry

Is there a motion to approve timber tax as presented?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion?

All those in favor signify by saying aye.

Mr. Bergeron & Mr. Earley (in unison)

Aye.

Mr. Hansberry

Aye.

Opposed, nay?

Ayes have it, motion carries.

Does that conclude your report?

Ms. Brown

That does. Thank you very much.

Mr. Hansberry

Thank you.

At this time the Chair recognizes Michael Mandile regarding an abatement presentation.

Good morning Mr. Mandile; how are you?

Mr. Mandile

Good morning Mr. Chairman. I'm fine and yourself?

Mr. Hansberry

Fine, thank you.

Mr. Mandile

Good. I just have 1 abatement for the public. For the public, it's 5 Edson Street and it's filed for data corrections. The gentleman removed a pool and patio. I did an inspection on the property and made a couple of other corrections. All of which lowered the assessment from 307,700 to 287,000.

Mr. Hansberry

Are there any questions?

Mr. Earley

No questions.

Mr. Bergeron

No questions.

Mr. Hansberry

Is there a motion to grant the abatement for 5 Edson Street?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion?

All those in favor signify by saying aye.

Mr. Bergeron, Mr. Earley & Mr. Hansberry (in unison)

Aye.

Mr. Hansberry

Opposed, nay?

Ayes have it, motion carries.

Does that conclude your report?

Mr. Mandile

It does.

Mr. Hansberry

Thank you.

Unfinished business, we have 317 Amherst Street. Who's presenting on that?

Ms. Cameron

That's just to be voted on. It was voted in non-public last meeting so Mr. Bergeron and Mr. Earley should vote on that.

Ms. Leonard

Actions taken in non-public are valid. You don't have to do votes in both public and non-public unless you want to. A vote taken and properly entered into non-public session is valid. You can unseal a portion of the minutes if you wanted, you know showing just the vote, if you wanted that vote public. The action of course is public too, right if it was an approval on an abatement, but if there was a misunderstanding there I just wanted to correct that.

Ms. Cameron

I think it's just looking back in history that's what they've done. They've always come back into public session to vote on it. So just for transparency and just so they're not trying to....

Ms. Leonard

Did it result in a sign settlement agreement?

Ms. Cameron

It did.

Ms. Leonard

So, the transparency would be that there's a public signed settlement agreement that's signed by Board members. But again, it's simply just to let you know that it is valid. Of course, if you want to redo or unseal minutes that's within your prerogative.

Mr. Hansberry

Unless there are any objections I would move onto the appointments. Are there any objections?

Mr. Bergeron

No.

Mr. Earley

No.

Mr. Hansberry

Thank you Attorney Leonard.

Ms. Ortolano?

Ms. Ortolano

Do I have to push this to speak?

Mr. Hansberry

Does she need to push...

Ms. Ortolano

No, I don't think so, okay. Hopefully everyone can hear me.

Laurie Ortolano, 41 Berkeley St. Just with what was said and Lynn presented, on the signed settlements, or coming into public and voting. I would encourage you to do that. I think she's absolutely right. It is much more transparent. And for myself, I have to go and request to get copies under right to know to look at those settlements, correct? Where are they? Where are those settlements available to me Dan?

Mr. Hansberry

It's a comment period, Mrs. Ortolano. Not at question or comment period. It's a comment period.

Ms. Ortolano

Actually, you do say you answer questions and you'll get answers so, and you have done it before so that's why I'm asking. But okay, so here's a question how do I get those settlement agreements and where are they available to me? Does it force me to have to go through a right to know to see how issues are settled? I would much rather be able to see it in the minutes and not have to put the administration through right to know requests. So please consider doing what Lynn said and making them transparent.

Now I addressed at the last meeting pool tables; the data on swimming pools. Did you as a Board think about that or discuss whether you would be willing to make changes in the pools tables? I'm assuming you didn't because nobody's willing answer me. That's okay, but I just wanted to give you an opportunity to do it before I went public on some issues regarding this and I was hoping that you would do something so I wouldn't go public with issues like this; but you've answered my question with no answer, thank you.

Another question is do we have anyone in the Assessing Department who can re-evaluate a subset of properties? Angelo Marino was capable of looking at subsets of properties to do revaluations because assessors, in-between updates or revaluations, can re-assess groups of properties that have fallen far out from the ratio determined by the DRA. That's legal and it's allowed. And my understanding, in the past, is Angelo would do that. He would look at a property group that had fallen below the ratio and try to pull it back up. So that when you went that 5-year period that group of properties wasn't killed in the update by seeing assessments go up 50% or more or doubling. Now I happened to talk to a few ASB members up at the State, and they in fact, they do that. I had a detailed discussion. And when you do that re-evaluation of the subset it is turned into the DRA as part of your update material. They keep track of it. What subsets are you looking at? So, when the DRA came in on Monday, they spoke about the fact that mobile homes have dropped to a ratio of 77% but the ratio is 88.8. That's a perfect set to go in and do a re-evaluation on. I'd take that subset of homes and reset them because they're really sliding. And if you wait 5 years, they're potentially going to be people to see the biggest impact, and they also tend to be the people who have the lowest incomes. So, one of the concerns I have is we have lost the ability to do these subset rests when the ratio is dropping. So, another question I have: has there been any discussion on outsourcing commercial appraisals and assessments in the City? I think that the commercial aspect of our assessing office is really hurting when it comes to manpower and work. And it's also a very difficult subset of properties to assess. And

it seems to me we discussed outsourcing, the Board of Aldermen discussed it briefly too, Aldermen had asked the Mayor to come forward with a plan to look at outsourcing, and then it got dropped. Nobody followed up on it. I'm bringing it back because I see enough issues in this office that I'm concerned, but one area that I think is incredibly difficult for the City to manage is the commercial properties. They are a tricky set. I think that's a really tricky group of properties even to get through abating with those properties. My question is, has there been any conversation about outsourcing that part of our assessing function? I know you don't answer right now.

A few meetings ago, a month ago, I addressed policy and the potential to develop some policy on some issues that I thought could use some policy development. Has there been any movement or interest on the part of the Board to develop policy? Again, a non-answer is an answer. I'm disappointed that you don't value policy the way that policy should be valued as a board. I think policy serves a purpose; it's powerful. It gives the public an avenue to understand what's really happening; it gives us something we can voice on, and you're not doing it. That's really disappointing. So thanks, keep up the rubber stamp work. You're doing an awesome job.

Mr. Hansberry

Comments by Board members?

Mr. Bergeron

I have none.

Mr. Earley

I feel I should say something. Mrs. Ortolano has brought up a couple of questions but it's not our position to answer the questions right now. She shouldn't take it yes or no as an answer to the question.

Mr. Hansberry

We do need to schedule a meeting with Counsel to address the proposed changes to the current policies or procedures. It would look like next week, the latter part of next week, either Wednesday, Thursday or Friday. Would that work out for the rest of the Board?

Mr. Earley

It should be fine for me.

Mr. Bergeron

Next week...I'm in session on Wednesday and Thursday.

Mr. Hansberry

Would Friday work out?

Mr. Bergeron

Would it be possible to start at 8:15 Wednesday or Thursday? If we started earlier, I could be alright with that.

Mr. Hansberry

So, Friday's not a good day?

Mr. Bergeron

Friday's okay too. Whatever works for the committee is good. I didn't know if you wanted to stay with the traditional Thursday meetings so.

Mr. Hansberry

I have a lot of flexibility in my schedule so Thursday's not a big deal. Would Friday late morning work?

Mr. Bergeron

Fine with me.

Mr. Earley

Good with me.

Mr. Hansberry

And you'll check your schedule and just confirm?

Ms. Leonard

I will do that. Yep. Thanks.

Mr. Hansberry

Any other comments by Board members?

Mr. Earley

No

Mr. Hansberry

Alright.

Ms. Cameron, I don't think I have all of the non-public motions on this sheet. I have the legal advice motion and the seal the minutes motion. Usually the sheet is more comprehensive.

Ms. Cameron

Well it's pretty basic because there's no exemptions or credits so it's just basically toward the legal matter of it.

Mr. Hansberry

Okay. Is that alright?

Ms. Leonard

Yeah that's great.

Mr. Hansberry

Thank you.

So is there a motion to go into non-public for the purpose of consideration of legal advice provided by legal counsel, pursuant to RSA 91-A:3, II(I).

Mr. Earley

I'll make that motion.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

So, we are in non-public, Ms. Cameron by my watch at 9:23.

{Back in public at 9:44 AM.}

Mr. Hansberry

Is there a motion to seal the minutes of the non-public session because divulgence of the information likely would affect adversely the reputation of any person other than a member of this public body and render the proposed action ineffective?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Motion carries.

Now to act on the items...Is there a motion to grant the abatement application for 398 Main Street account number 5,158?

Mr. Earley

I'll make that motion

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that motion.

Mr. Hansberry

Is there any discussion?

All those in favor signify by saying aye.

Mr. Bergeron, & Mr. Earley (in unison)

Aye.

Mr. Hansberry

Aye. Opposed, nay?

Ayes have it, motion carries.

Is there a motion to grant the abatement application for 14 Spruce Street?

Ms. Leonard

May I recommend that you make it clear that you're approving the settlement agreement not the abatement application?

Mr. Hansberry

Okay, so the settlement agreement.

Ms. Leonard

Mike, yours was a settlement as well.

Mr. Mandile

It was.

Ms. Leonard

The abatement application itself was requesting more so we probably want to be clear that you're approving a settlement of the abatement appeal.

So, move for the particular property you're moving to approve the settlement of the abatement appeal as presented.

Mr. Hansberry

We already acted on the 1st one so do you want us to amend that?

Ms. Leonard

Yeah go ahead.

Mr. Hansberry

Is there an amendment to 398 Main Street?

Mr. Bergeron

I so move that we amend to approve the assessment reduction in accordance with the settlement agreement at 398 Main Street.

Is there a second?

Mr. Earley

I'll second.

Mr. Hansberry

Any discussion?

All those in favor signify by saying aye.

Mr. Bergeron, & Mr. Earley (in unison)

Aye.

Mr. Hansberry

Aye. Opposed, nay?

Ayes have it, motion carries.

Had we already made the motion on the other one, Ms. Cameron?

Ms. Cameron

14 Spruce Street?

Mr. Hansberry

Yeah, have we made a motion?

Ms. Cameron

No.

Mr. Hansberry

Is there a motion relative to the settlement agreement for 14 Spruce Street?

Mr. Earley

I'll make that motion to approve the settlement for 14 Spruce Street for \$550,000 for 2018 and 2019.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion?

All those in favor signify by saying aye.

Mr. Bergeron, & Mr. Earley (in unison)

Aye.

Mr. Hansberry

Aye. Opposed, nay?

Ayes have it, motion carries.

Is there a motion?

Mr. Earley

I'll make that motion to approve the settlement agreement for 4 Bud Way at the assessment value of \$2,700,000 for 2018 and 2019.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion?

All those in favor signify by saying aye.

Mr. Bergeron, & Mr. Earley (in unison)

Aye.

Mr. Hansberry

Aye. Opposed, nay?

Ayes have it, motion carries.

Comments by Board members?

Mr. Bergeron

I have none.

Mr. Earley

I have none.

Mr. Hansberry

And I don't have any either.

Is there a motion to adjourn?

Mr. Earley

So moved

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

All those in favor signify by saying aye.

Mr. Bergeron, & Mr. Earley (in unison)

Aye.

Mr. Hansberry

Aye. Opposed, nay?

Ayes have it, motion carries.

Meeting is adjourned at 9:48 AM.